IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.9148 of 2021

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Birla Corporation Ltd. a company incorporated under the Companies Act, 1956 having its Head Office at 9.1 R.N. Mukherjee Road, Kolkata, and Regional Office at 301-303 Ashiana Towers, Exhibition Road Patna- 800003 through its authorized signatory Kamala Kanta Sahoo (aged about 43 years) Son of Karuna Kara Sahoo Resident of Vill- Talakurunia, Via Gopalpur, Talakurunia, Baleshwar, Orissa 756044, P.O. and P.S. Talakurunia at present residing at 304 Ashiana Tower, Exhibition Road, P.S. Gandhi Maidan, Patna.

... ... Petitioner/s

Versus

1. The State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Joint Commissioner of State Tax, Special Circle, Patna.
3. Commercial Tax Officer, Special Circle, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. D.V.Pathy, Advocate
For the Respondent/s	:	Mr. Vikash Kumar, SC-11

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE A. M. BADAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 27-10-2021

Petitioner has prayed for the following relief(s):-

> "i) to issue a writ of certiorari or any other appropriate writ, order or direction calling for the records of the case and after scrutinizing the same quash the order dated 12.02.2021 (as contained in Annexure-13 Series) passed by the respondent no.3 for the period 2010-11 under the Bihar Settlement of Taxation Disputes Act, 2020 (hereinafter called the Act) and the Bihar Settlement of Taxation Dispute Rules 2020 (hereinafter called the Rules).

ii) to issue a writ of mandamus or any other appropriate writ, order or direction to the respondents to accept the settlement application filed by the petitioner under the said Act and the Rules and accordingly settle the tax liability of the petitioner.
iii) pending final hearing and disposal of the writ petition the operation of the impugned order dated 12.02.2021 (as contained in Annexure-13 Series) be stayed.
iv) for granting any other relief(s) to which the petitioner is otherwise found entitled to."

Shri D.V.Pathy, learned counsel for the petitioner and Shri Vikash Kumar, learned S.C.-11, clarify that order dated 23rd September 2021 could not be complied with for the last date of filing the application, under the provisions of the Bihar Settlement of Taxation Disputes Act, 2019, stood expired.

In view of the attending circumstances, Shri Pathy, under instructions, does not press the present petition reserving liberty to take recourse to such remedy as are available, including taking benefit of the Scheme for Settlement, which perhaps may be enacted in near future and as and when the petitioner takes recourse to alternative remedies, including the application under the anticipated litigation, this Court is hopeful that the authority shall consider and decide the same expeditiously.

Liberty reserved to the petitioner to approach this Court, if the need so arises.

Needless to add that if petitioner files any such petition and makes a mention for listing of the petition, Registry shall take steps for listing the same on priority basis.

The petition stands disposed of.

(Sanjay Karol, CJ)

(A. M. Badar, J)

Sujit/Ashwini

AFR/NAFR	
CAV DATE	
Uploading Date	03.11.2021
Transmission Date	